

Regulation 1528: Photographers, Photocopiers, Photo Finishers and X-Ray Laboratories

Regulation 1528 explains the application of tax to sales by photographers, photocopiers and imaging laboratories.

The recent revisions to Regulation 1528 provide a reference to Regulation 1540 for the application of tax to sales by commercial photographers who act as commercial artists as defined in subdivision (a)(3) of Regulation 1540. Commercial photographers may qualify as commercial artists when providing photographic images or artwork to their clients for use in their clients' advertising campaigns, or for their clients' other commercial endeavors, such as sales of copies of photographic images.

A copy of Regulation 1528 can be obtained from our Information Center or our website at www.boe.ca.gov/sutax/staxregs.htm.

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